

#### 4 CSR 10-2.112 Registration of Governmental Accounting Offices

*PURPOSE: This rule establishes requirements regarding annual registration of each office or unit established and maintained by Missouri, a political subdivision of this state or the United States government, for the practice of governmental accounting, budgeting or auditing including the auditing of tax returns, as specified in section 326.210, RSMo.*

(1) The provisions of this rule shall apply only to those offices or units of Missouri, a political subdivision of this state or the United States government, which desire to have the experience gained by their employees act as qualifying experience for a permit to practice as a certified public accountant in Missouri as provided by section 326.210.1(1) and (3), RSMo.

(2) Each office or unit registered under this rule shall comply fully with the rules of the board concerning positive enforcement as they relate to governmental accounting, budgeting and auditing, including the auditing of tax returns.

(3) Any office or unit may make initial application for registration with the board under this rule at any time. All offices or units must make application for registration, other than the initial registration on July 1 of each year. Registration must be made on the forms provided by the board. No fee will be charged for registration of the office or unit.

(4) The provisions of this rule are declared severable. If any provision of this rule is held invalid by a court of competent jurisdiction, the remaining provisions of this rule shall remain in full force and effect unless otherwise determined by a court of competent jurisdiction.

*AUTHORITY: sections 326.110, RSMo Supp. 1993 and 326.170, RSMo 1986.\* Original rule filed Sept. 3, 1986, effective Feb. 28, 1987.*

*\*Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993 and 326.170, RSMo 1943, amended 1949, 1977, 1981.*



MISSOURI STATE BOARD  
OF ACCOUNTANCY

P.O. BOX 613  
JEFFERSON CITY, MISSOURI 65102

### APPLICATION FOR REGISTRATION OF A GOVERNMENTAL ACCOUNTING OFFICE

**INSTRUCTIONS** - Complete the registration form and return to the Board at the address listed on this application. Each office must be registered annually on July 1. The application must be signed by the director of the office.

NAME OF GOVERNMENT OFFICE

ADDRESS

I have read the experience requirements set forth in Section A of this form and certify that this office provides qualifying experience for a permit to practice under the category of experience summarized below:

- ☐ Two years experience under the supervision of a licensed CPA as an employee of the State Auditor, State Treasurer or Secretary of State of Missouri, a cabinet-level department of the State of Missouri, a Type III agency of the State of Missouri or an appropriation committee of the Missouri General Assembly. To satisfy this requirement the elected state official or agency director must be a licensed CPA.
- ☐ Two years experience as an employee of a federal audit agency or the office of an inspector general of the United States under the supervision of a licensed CPA, grade GM-15 or above.
- ☐ Four years experience in the practice of governmental accounting, budgeting or auditing (including the auditing of tax returns) as an employee of the State of Missouri, a political subdivision of this state or the federal government, under the supervision of a licensed CPA.

The following licensed CPA(s) are hereby authorized to sign certification of experience forms for employees of this office.

NAME	CERTIFICATE NUMBER	CERTIFICATE DATE	CERTIFIED BY (DATE)	GRADE (FED. AGENCIES)

#### AFFIDAVIT

**MUST BE SIGNED IN PRESENCE OF NOTARY** ►

SIGNATURE

DATE

AFFIANT'S NAME

appeared personally before me and after being duly sworn signed this application and declared that all information and statements in this application are true, complete and correct to his/her best knowledge subject to the penalties of making a false affidavit or declaration.

NOTARY PUBLIC EMBOSSEER SEAL

**STATE OF MISSOURI**

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF

19

NOTARY PUBLIC SIGNATURE

MY COMMISSION  
EXPIRES

**USE RUBBER STAMP IN CLEAR AREA BELOW.**

NOTARY PUBLIC NAME (TYPED OR PRINTED)

**SECTION A - SUMMARY OF EXPERIENCE REQUIREMENTS**

Two (2) years experience acceptable to the Board in the practice of public accounting under the supervision of a certified public accountant holding a live permit to practice issued by this or another state. The experience shall consist solely of experience gained in the performance of activities generally performed by CPAs, including but not limited to, financial audits, reviews, compilations, management audits, operational audits, compliance audits, management advisory or consulting services, tax advisory services, tax return preparation and financial planning services and shall be under the level of supervision specified in 4 CSR 10-2.061.

Two (2) years experience gained while employed full time by the Missouri State Auditor, Missouri State Treasurer, Missouri Secretary of State, or any department created by Article IV of the Constitution of Missouri, or any governmental unit transferred to a department of the State of Missouri by a type III transfer under the Omnibus Reorganization Act of 1974 or any amendments thereto, or an appropriations committee of the Missouri General Assembly; provided the elected state office holder, department director, transferred governmental unit head or appropriations staff director or the equivalent, as the case may be, holds a C.P.A. certificate and permit issued by this or another state and provides the level of supervision set forth in 4 CSR 10-2.061 and the office is registered with the Board as required by 4 CSR 10-2.112.

Two (2) years experience gained while employed full time by a federal audit agency or in the office of an inspector general of the United States in an occupational code of 510, 511, 512 or the equivalent provided the applicant's supervisor is grade GM-15 or above, holds a CPA certificate and live permit from this or another state and provides the level of experience set forth in 4 CSR 10-2.061, and the office is registered with the Board as required by 4 CSR 10-2.112.

Four (4) years experience acceptable to the Board in the performance of activities generally performed in governmental accounting, budgeting or auditing, including the auditing of tax returns, as an employee of the state of Missouri, a political subdivision of this state or the United States government under the supervision of a CPA holding a live permit issued by this or another state, when the activities have been performed under the level of supervision set forth in 4 CSR 10-2.061, and the office is registered with the Board as required by 4 CSR 10-2.112.

Two (2) years of satisfactory experience acceptable to the Board as a certified public accountant in the fulltime, legal practice of public accounting in another state while holding a live permit from the other state. The experience shall consist solely of activities generally performed by CPAs, including but not limit to, financial audits, reviews, compilations, management audits, operational audits, compliance audits, management advisory or consulting services, tax advisory services, tax return preparation and financial planning services.

One (1) year of experience acceptable to the Board in the practice of public accounting under the supervision of a CPA holding a permit issued by this or another state under the level of supervision set forth in 4 CSR 10-2.061 and four (4) years experience as an Internal Revenue Agent for the United States Internal Revenue Service, with at least two (2) years at field agent experience, GS-11 or above.

**Supervision** - "Supervision" as used in section 326.210 and 4 CSR 10-2.061, shall mean personal supervision provided by a certified public accountant holding a live permit to practice from this or another state who is involved in directing the efforts of the applicant. Elements of supervision shall include planning, administration, instruction of assistants, keeping informed of significant problems encountered and reviewing the work performed.

**Part-time public accounting experience** - The two year public accounting experience requirement may be fulfilled by part-time work. 2,000 hours of part-time work is equivalent to one year of fulltime employment, with no more than 40 hours in any week. Applicants relying on part-time experience must submit a schedule (signed by the CPA who is the applicant's employer or supervisor) listing the hours worked each week.

**4 CSR 10-2.115 Display of Permits by Public Accounting Offices**

*PURPOSE: This rule requires each public accounting office to display a live permit to practice.*

Each office established and maintained in this state for the practice of public accounting by a Certified Public Accountant (C.P.A.) or firm, partnership, limited liability company or professional corporation of C.P.A.s or by a public accountant (P.A.) or firm, partnership, limited liability company, or professional corporation of P.A.s shall display a live permit to practice. The permit shall be posted in plain view within the public accounting office at all times.

*AUTHORITY: sections 326.110, RSMo Supp. 1993 and 326.170, RSMo 1986.\* Original rule filed July 10, 1984, effective Dec. 13, 1984. Amended: Filed Oct. 13, 1993, effective May 9, 1994.*

*\*Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993 and 326.170, RSMo 1943, amended 1949, 1977, 1981.*

**4 CSR 10-2.120 Ethics Examinations**

*PURPOSE: This rule requires candidates for a certificate as a certified public accountant to complete a course of ethics approved by the board. A basic knowledge of ethical constraints by Missouri licensees should result in a reduction in the number of violations and the time consumed in dealing with them.*

(1) Satisfactory completion of a written examination in professional ethics shall be required for issuance of a Missouri certificate as a certified public accountant (C.P.A.).

(2) Verification that the applicant has received a score of ninety percent (90%) on the examination of the correspondence course on professional ethics for C.P.A.s of the American Institute of Certified Public Accountants shall satisfy this requirement.

(3) Applicants applying for a certificate as a C.P.A. under section 326.060.7, RSMo can satisfy this requirement by submitting verification that they have passed a written examination on professional ethics approved by the state board of accountancy where they hold a valid certificate.

*AUTHORITY: section 326.110, RSMo Supp. 1993.\* Original rule filed July 3, 1975, effective July 17, 1975. Amended: Filed Sept. 13,*

*1978, effective Jan. 13, 1979. Amended: Filed June 13, 1984, effective Oct. 11, 1984. Amended: Filed July 13, 1993, effective Jan. 31, 1994.*

*\*Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993.*

**4 CSR 10-2.130 Applications for Examination**

*PURPOSE: This rule provides the applicant with necessary information regarding the actual procedures relating to the applications for the certified public accountant examination.*

(1) Persons desiring to take the examination shall apply on forms provided by the board and obtainable from the board's office or from the firm which administers the examination for the board. Different application forms are provided for initial examination and reexamination. Only those candidates who have taken at least one (1) part of the examination as a Missouri candidate may apply using a reexamination form. Candidates who are applying for the examination for the first time as a Missouri candidate and candidates who previously applied for the examination but did not take it must use the initial application form.

(2) Items which constitute a complete initial application are—a completed and notarized application form, the appropriate fee, one (1) recent two-inch by two-inch (2" × 2") passport-type photograph of the applicant and certified college transcripts. The applicant is responsible for insuring that transcripts are received by the board or the firm which administers the examination for the board at least thirty (30) days before the examination or the application will be considered incomplete.

(3) Items which constitute a complete reexamination application are—a completed and notarized application form and the appropriate fee.

(4) Applicants who wish to transfer conditional credit from other jurisdictions must use the initial application form (see 4 CSR 10-2.062) and pay the fee for all parts of the examination. These candidates are responsible for requesting transfer of their grades from the original jurisdiction. The applicant is responsible for insuring that grades from the other jurisdiction are received by the board or the firm which administers the examination for the board at least thirty (30)

days before the date of the examination or the application will be considered incomplete. A form for this purpose can be obtained from the board's office or the firm which administers the examination for the board.

(5) Applicants who are applying for examination under the provisions of section 326.060.8, RSMo and who expect to satisfy the educational requirements within sixty (60) days after the examination also must submit a certificate of enrollment as required by 4 CSR 10-2.135. The applicant is responsible for insuring that the certificate of enrollment is received by the board or the firm which administers the examination for the board at least thirty (30) days before the date of the examination or the application will be considered incomplete. A form for this purpose can be obtained from the board's office or the firm which administers the examination for the board.

(6) Requests for modifications to the examination administration to accommodate a disability must be made in writing with supportive documentation from the physician and should be received by the board or the firm which administers the examination for the board by the examination deadline.

(7) Candidates who are attending school in another state, who are on military duty in another state or who are on a temporary work assignment in another state, and candidates who are the spouses of persons who are attending school in another state, who are on military duty in another state or who are on a temporary work assignment in another state, may request that they be allowed to take the examination in another jurisdiction as a Missouri candidate. By the examination deadline, these candidates must submit the appropriate application to this state with all required attachments and the appropriate fee. The request to be proctored in another jurisdiction must be made in writing to the board or the firm which administers the examination for the board and must be made prior to the other jurisdiction's deadline for receiving proctor requests. The applicant shall be responsible for paying any proctoring fee charged by the other jurisdiction and for complying with any other requirements specified by that jurisdiction. The board cannot guarantee that the candidate's request to be proctored in another jurisdiction will be granted by that jurisdiction.

(8) To assist the board in evaluating the educational qualifications of applicants who have degrees from colleges or universities outside the United States of America, these

applicants shall have their educational qualifications and transcripts evaluated by a qualified evaluator which has been approved in advance by the board. Names and application forms for approved evaluators may be obtained from the board office. The applicant shall be responsible for paying any fees charged by the evaluator. The applicant is responsible for insuring that, at least thirty (30) days before the date of the examination, the evaluator's report detailing the evaluator's findings is received by the board or the firm which administers the examination for the board or the application will be considered incomplete.

(9) Applications must be received or bear a United States Postal Service postmark or its commercial carrier equivalent, by the examination deadline. For the November examination, the examination deadline is September 1; for the May examination, the examination deadline is March 1. If the deadline falls on a Saturday, Sunday or a legal holiday in the state of Missouri then the deadline shall be on the next day which is neither a Saturday, Sunday nor a legal holiday in the state of Missouri.

(10) Applications bearing a United States Postal Service postmark or its commercial carrier equivalent indicating receipt by the carrier for delivery after the deadlines specified above shall be stamped untimely filed and shall be returned to the sender without consideration.

*AUTHORITY: sections 326.110, RSMo Supp. 1997 and 326.170, RSMo 1994.\* Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Dec. 7, 1982, effective March 11, 1983. Amended: Filed March 14, 1984, effective July 12, 1984. Amended: Filed Feb. 5, 1990, effective June 28, 1990. Amended: Filed June 10, 1998, effective Dec. 30, 1998.*

*\*Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993 and 326.170, RSMo 1943, amended 1949, 1977, 1981.*



# MISSOURI INITIAL APPLICATION FOR MISSOURI CPA CERTIFICATE AND UNIFORM CPA EXAMINATION

Mo.	Year
Please enter examination date.	

Read "Information for Applicants" which you received with the application before completing both sides of this form. Record the information requested in ink or typewriter. Where boxes are provided, print one letter or digit in each box; make a check mark where appropriate; leave a box empty between words; omit punctuation; abbreviate as necessary.

**1. NAME**

FIRST	MIDDLE	LAST
MAIDEN	SUFFIX	Title (check one) <input type="checkbox"/> Mr. <input type="checkbox"/> Ms. <input type="checkbox"/> Mrs. <input type="checkbox"/> Miss

Does this constitute a name change since your last application? ☐ YES   ☐ NO

If yes, indicate name under which you previously applied. \_\_\_\_\_

**2. RESIDENCE ADDRESS AND TELEPHONE:** This should be the address and telephone number at which you can be reached until the examination grades are reported. Send any change in writing to CPA Examination Services together with your name and social security number.

	AREA CODE	TELEPHONE NUMBER
CITY	STATE	ZIP CODE
		FOREIGN POSTAL CODE

How long have you lived at this address? \_\_\_\_\_

**3. BUSINESS ADDRESS AND TELEPHONE:** (If unemployed or full-time student, indicate status below)

NAME OF ORGANIZATION	AREA CODE	TELEPHONE NUMBER
ADDRESS		
CITY	STATE	ZIP CODE
		FOREIGN POSTAL CODE

**4. Is this the first time you are applying for the Uniform CPA Examination in Missouri?** ☐ YES   ☐ NO

If no, indicate the most recent date you took the examination. \_\_\_\_\_ month/year

If you applied but did not take the examination, indicate date of application. \_\_\_\_\_

**5. Have you ever applied for the Uniform CPA Examination in another state?** ☐ YES   ☐ NO

If yes, what state? \_\_\_\_\_

**6. Are you transferring passing grades from that state?** ☐ YES   ☐ NO

If credit is being transferred to Missouri, the information must be submitted by the state board in the jurisdiction from which transfer is requested to be received by CPA Examination Services at least 30 days prior to the examination. A form for this purpose should be obtained from CPA Examination Services.

**7. Have you ever been denied permission to take the Uniform CPA Examination for a reason other than not meeting the educational requirements?** (If yes, attach detailed information.) ☐ YES   ☐ NO

**8. SUBJECTS TO BE TAKEN:** ☐ Auditing   ☐ Law   ☐ Theory   ☐ Practice I   ☐ Practice II

Missouri rules require that an applicant register for and take all parts for which credit has not been granted by Missouri.

**9. FEE SCHEDULE:** Make check or money order payable to CPA Examination Services. (For fee purposes, Practice is considered two parts.) Fees will not be refunded or transferred to future examinations.

☐ All parts \$150   ☐ Four parts \$120   ☐ Three parts \$90   ☐ Two parts \$60   ☐ One part \$30

**10. SOCIAL SECURITY NUMBER** \_\_\_\_\_

**11. DATE OF BIRTH** \_\_\_\_\_

Information regarding your social security number is requested on a voluntary basis. It will be used by the Board only for identification purposes.

MONTH DAY YEAR

**12. EXAMINATION LOCATION REQUEST (check one)**

☐ Columbia 01   ☐ Springfield 02   ☐ Kansas City 03

☐ Other State 09 \_\_\_\_\_  
City/State

Special requirements must be met to take the examination in another state. Refer to "Information for Applicants" which you received with this application.

FOR OFFICE USE ONLY	Fee <input type="checkbox"/>	Transfer <input type="checkbox"/>	O/S <input type="checkbox"/>	By _____	Date _____																																																
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13. Are you currently a resident, regularly employed or have a place of business in Missouri? (If either address in 2 or 3 does not fulfill the residence requirement, documentation must accompany the application). ☐ YES ☐ NO

14. Have you ever been found guilty, or entered a plea of guilty or nolo contendere, for any offense other than minor traffic violations in a criminal prosecution under the laws of any state or of the United States, whether or not sentence was imposed, including suspended imposition of sentence or suspended execution of sentence? ☐ YES ☐ NO

15. Have you ever had a professional or vocational license, certificate or registration denied, placed on probation, suspended, revoked, disciplined or otherwise restricted by this or any other state, by an agency of the federal government or by any foreign country? ☐ YES ☐ NO

16. Have you ever willfully violated the rules and standards of professional conduct governing the practice of public accounting? ☐ YES ☐ NO

If you answered yes to questions 14, 15, or 16, attach detailed information.

17. EDUCATION: (See information sheet for educational requirements.)

Check one: ☐ Education is complete ☐ Education is in progress.

An official transcript(s) is required if your education is complete. If education is not complete, all transcript(s) and a Certificate of Enrollment must be attached.

NAME OF COLLEGE OR UNIVERSITY	DATES ENROLLED	DEGREE (MAJOR & MINOR)	DATE OF DEGREE	
			MONTH	YEAR

18. EMPLOYMENT HISTORY: Provide your complete employment history for the last ten years or since you graduated from high school (whichever is shorter) beginning with your present employer. For any periods during which you were not employed, explain your occupation or activities, such as student, housewife, military service, etc. If you were self-employed during any period, so state and give the name of your business.

EMPLOYER	STREET ADDRESS	CITY/STATE/ZIP CODE	EMPLOYMENT DATES	
			FROM	TO

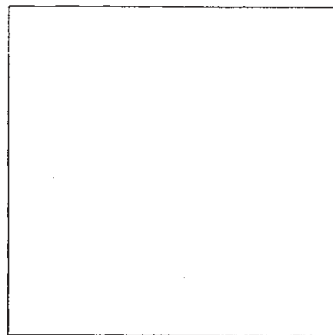
19. REFERENCES: The Board has permission to request written certification as to my integrity and moral character from the following three reputable persons who have known me for at least three years and who are not related to me:

PRINT NAME	ADDRESS (INCLUDING STREET, CITY & STATE)

20. Are you currently licensed by the state of Missouri as an attorney at law? ☐ YES ☐ NO

(If the answer is yes, and you are requesting exemption from taking Business Law, certification from the clerk of the Supreme Court should accompany this application.)

21. In the space provided on the right, glue or staple a 2"x2" "passport" photograph taken within the last three months, showing your head and shoulders only. Sign your name at the bottom of the photograph (not across the features) and print your name on the back.



**AFFIDAVIT:**

All statements contained in this application are made under oath or affirmation and all representations are true and correct to my best knowledge and belief subject to making a false affidavit or declaration. I agree to appear in person, if requested, at a time and place fixed by the Board or to furnish additional information for the purpose of aiding the Board in the determination of my qualifications. I agree that in the event my examination papers are lost, any claim I may have will be limited to the examination fee paid by me.

\_\_\_\_\_  
Signature of Applicant Date \_\_\_\_\_  
State of \_\_\_\_\_ City/County of \_\_\_\_\_

The statement was signed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

Notary Seal

Notary Public \_\_\_\_\_

\_\_\_\_\_  
Date of Expiration

Applications must be received or bear a U.S. Postal Service postmark no later than the deadline; for May, by March 1 and for November, by September 1. (A date printed by a postage meter is not a U.S. Postal Service postmark and cannot be used as evidence that the application deadline has been met.)

**Transcript(s) and Certificate of Enrollment, if applicable, should be received at least 30 days prior to the examination.**

Applications must be submitted by regular mail or by express mail of the U.S. Postal Service. (Deliveries from other express services cannot be accepted in a post office box.)

Mail application, fee, admission card, transcript(s), and questionnaire to:

CPA Examination Services, Missouri Coordinator, P.O. Box 5391, Grand Central Station, New York, New York 10163-5391  
(800) CPA-EXAM (212) 687-5820





## MISSOURI REEXAMINATION APPLICATION FOR UNIFORM CPA EXAMINATION

Mo. Year  
Please enter  
examination data.

Read "Information for Applicants" which you received with the application before completing this form. Record the information requested in ink or typewriter. Where boxes are provided, print one letter or digit in each box; make a check mark where appropriate; leave a box empty between words; omit punctuation; abbreviate as necessary.

**1. NAME**

_____ FIRST	_____ MIDDLE	_____ LAST
_____ MAIDEN	_____ SUFFIX	Title (check one) <input type="checkbox"/> Mr. <input type="checkbox"/> Ms. <input type="checkbox"/> Mrs. <input type="checkbox"/> Miss

Does this constitute a name change since your last application? ☐ YES ☐ NO

If yes, indicate name under which you previously applied. \_\_\_\_\_

**2. RESIDENCE ADDRESS AND TELEPHONE:** This should be the address and telephone number at which you can be reached until the examination grades are reported. Send any change in writing to CPA Examination Services together with your name and social security number.

ADDRESS				AREA CODE	TELEPHONE NUMBER
_____ CITY				_____ STATE	_____ ZIP CODE
_____ FOREIGN POSTAL CODE					

How long have you lived at this address? \_\_\_\_\_

**3. BUSINESS ADDRESS AND TELEPHONE:** (If unemployed or full-time student, indicate status below.)

NAME OF ORGANIZATION				AREA CODE	TELEPHONE NUMBER
ADDRESS					
_____ CITY				_____ STATE	_____ ZIP CODE
_____ FOREIGN POSTAL CODE					

**4. Is this the first time you are applying for the Uniform CPA Examination in Missouri?** ☐ YES ☐ NO

(If you applied previously but did not take the examination, request a first-time form.)

If no, indicate the most recent date you took the examination. \_\_\_\_\_  
MONTH/YEAR

**5. Have you ever been denied permission to take the Uniform CPA Examination for a reason other than not meeting the educational requirements?** ☐ YES ☐ NO

If yes, what state? \_\_\_\_\_

**6. SUBJECTS TO BE TAKEN:** ☐ Auditing ☐ Law ☐ Theory ☐ Practice I ☐ Practice II

Missouri rules require a candidate to register for and take all parts for which credit has not been granted by Missouri.

**7. FEE SCHEDULE:** Make check or money order payable to CPA Examination Services. (For fee purposes, Practice is considered two parts.) Fees will not be refunded or transferred to future examinations.

☐ All parts \$150 ☐ Four parts \$120 ☐ Three parts \$90 ☐ Two parts \$60 ☐ One part \$30

**8. SOCIAL SECURITY NUMBER** \_\_\_\_\_

Information regarding your social security number is requested on a voluntary basis. It will be used by the Board only for identification purposes.

**9. EXAMINATION LOCATION REQUEST** (check one)

☐ Columbia 01 ☐ Springfield 02 ☐ Kansas City 03

☐ Other State 09 \_\_\_\_\_  
City/State

Special requirements must be met to take the examination in another state. Refer to "Information for Applicants" which you received with this application.

FOR OFFICE USE ONLY	_____ Fee	_____ Transfer	_____ O/S	By _____	Date _____								
Country Code	_____ LF1	_____ LF2	Exempt <input type="checkbox"/>	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24									

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10. Have you ever been found guilty, or entered a plea of guilty or nolo contendere, for any offense other than minor traffic violations in a criminal prosecution under the laws of any state or of the United States, whether or not sentence was imposed, including suspended imposition of sentence or suspended execution of sentence? ☐ YES ☐ NO

11. Have you ever had a professional or vocational license, certificate or registration denied, placed on probation, suspended, revoked, disciplined or otherwise restricted by this or any other state, by an agency of the federal government or by any foreign country? ☐ YES ☐ NO

12. Have you ever willfully violated the rules and standards of professional conduct governing the practice of public accounting? ☐ YES ☐ NO

(If you answered yes to questions 10, 11, or 12, attach detailed information unless information has been submitted with a previous application.)

13. Are you currently licensed by the state of Missouri as an attorney at law? ☐ YES ☐ NO

(If the answer is yes, and you are requesting exemption from taking Business Law, certification from the clerk of the Supreme Court should accompany this application.)

**AFFIDAVIT:**

All statements contained in this application are made under oath or affirmation and all representations are true and correct to my best knowledge and belief subject to making a false affidavit or declaration. I agree to appear in person, if requested, at a time and place fixed by the Board or to furnish additional information for the purpose of aiding the Board in the determination of my qualifications. I agree that in the event my examination papers are lost, any claim I may have will be limited to the examination fee paid by me.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

State of \_\_\_\_\_ City/County of \_\_\_\_\_

The statement was signed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

Notary Seal

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Date of Expiration

Applications must be received or bear a U.S. Postal Service postmark no later than the deadline; for May, by March 1 and for November, by September 1. (A date printed by a postage meter is not a U.S. Postal Service postmark and cannot be used as evidence that the application deadline has been met.)

Applications must be submitted by regular mail or by express mail of the U.S. Postal Service. (Deliveries from other express services cannot be accepted in a post office box.)

Mail application, fee, admission card, and questionnaire, if applicable, to:

CPA Examination Services, Missouri Coordinator, P.O. Box 5391, Grand Central Station, New York, New York 10163-5391  
(800) CPA-EXAM (212) 687-5820

1291



#### **4 CSR 10-2.135 Requirements for Applicants for the Examination Who Expect to Satisfy the Educational Requirements Within Sixty Days After the Examination**

*PURPOSE:* This rule specifies the procedure an applicant must follow to demonstrate that s/he reasonably expects to satisfy the educational requirements of section 326.060.1(4), RSMo.

(1) An applicant for examination under the provisions of section 326.060.8, RSMo who expects to satisfy the educational requirements of section 326.060.1, RSMo within sixty (60) days after the date of the examination shall submit with the application a certified copy of his/her transcript(s) listing all courses completed.

(2) The applicant shall submit a certificate of enrollment which must be signed by the candidate under oath and notarized or bear the school seal and the signature of the dean, registrar or department head of the college or university in which s/he is enrolled. This certificate of enrollment shall list all accounting and business courses the applicant currently is taking and state the anticipated date the courses will be completed, the degree the applicant will be awarded and the date the degree will be conferred. A form for this purpose can be obtained from the board. It shall be the applicant's responsibility to submit a certified copy of his/her final transcript as evidence that the applicant satisfies the educational requirements.

(3) No certificates shall be issued and no grades for any part of the examination issued to any applicant unless the educational requirement, in fact, is met within the sixty (60)-day period.

*AUTHORITY:* sections 326.110, RSMo Supp. 1993 and 326.170, RSMo 1986.\* *Original rule filed Sept. 6, 1983, effective Jan. 13, 1984. Amended: Filed Feb. 5, 1990, effective June 28, 1990.*

*\*Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993 and 326.170, RSMo 1943, amended 1949, 1977, 1981.*

**Missouri  
Certificate of Enrollment for  
Candidate for Uniform CPA Examination**

An applicant for the Uniform CPA Examination who is currently enrolled in college and who will complete all courses and graduation requirements no later than 60 days following the examination, may be permitted to take the examination. In order to determine eligibility, the information below must be completed and submitted with all transcript(s) at least 30 days prior to the examination.

Please type or complete in ink the information below.

The applicant named below has applied to take the Uniform CPA Examination on \_\_\_\_\_  
(Month/Day/Year)

1. Name of applicant/Social Security number \_\_\_\_\_

2. Anticipated date for completion of courses \_\_\_\_\_  
(Month/Day/Year)

3. Degree (BS, MBA, etc.) and date (month, day, year) to be conferred. \_\_\_\_\_  
(Degree/Date)

Major \_\_\_\_\_

4. Name and address of educational institution \_\_\_\_\_  
\_\_\_\_\_

5. Course in accounting and business subjects in which the applicant is currently enrolled. (Attach additional sheet if necessary.)

	Course Name	Course Number	Number of Credit Hours
(1)	_____	_____	_____
(2)	_____	_____	_____

\_\_\_\_\_  
(Signature of Dean, Registrar or Department Head) (Candidate Signature) (Date)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Seal of Institution  
or  
Notary Seal

**OR** State of Missouri }  
County of } SS.

On this \_\_\_\_\_ day of \_\_\_\_\_  
19\_\_\_\_\_, before me personally appeared

\_\_\_\_\_  
well known to me, and who signed the above application, and who  
being duly sworn, declared that the statements therein were true  
and correct to the best of his knowledge and belief.

\_\_\_\_\_  
(Notary Public)

The Missouri State Board of Accountancy has engaged CPA Examination Service for application processing, examination administration, and grade reporting.

**4 CSR 10-2.140 Granting of Credit for the Examination**

*PURPOSE: This rule clarifies the requirements for granting credit for the examination.*

(1) A candidate who passes two (2) parts of the exam or practice prior to the May 1994 examination, and receives a score of fifty percent (50%) or more on the remaining parts of the examination at one (1) sitting shall be granted conditional credit for the part(s) of the examination passed. The conditional credit shall expire unless the candidate is granted credit for passing all remaining parts of the examination within the next six (6) regularly scheduled examinations. A candidate may add conditional credit of additional parts by passing one (1) or more parts of the exam and by receiving a score of fifty percent (50%) or more on any parts s/he did not pass. Adding to conditional credit shall not extend the time limit of the condition.

(2) Candidates who were granted credit for passing parts of the examination prior to the May 1994 examination are deemed to have been granted conditional credit according to the following guidelines:

(A) Credit granted for passing audit prior to May 1994 shall be retained as credit for auditing until either the remaining sections are passed or credit expires under this rule;

(B) Credit granted for passing business law prior to May 1994 shall be retained as credit for business law and professional responsibilities until either remaining sections are passed or credit expires under this rule;

(C) Credit granted for passing accounting theory prior to May 1994 shall be retained as credit for financial accounting and reporting—business enterprises (FARE) until either remaining sections are passed or credit expires under this rule; and

(D) Credit granted for passing accounting practice prior to May 1994 shall be retained as credit for accounting and reporting—taxation, managerial and governmental and not-for-profit organizations (ARE) until either remaining sections are passed or credit expires under this rule.

(3) A candidate shall be deemed to have passed the certified public accountant examination when s/he has been granted credit for all four (4) parts of the examination.

(4) In addition to the conditions set out in sections (1) and (2) of this rule, a grade of at least seventy-five percent (75%) is required to pass any part.

(5) Transfer-of-credit of parts passed in another state will be allowed provided the candidate meets the requirements of this state for granting credit as set out in this rule.

(6) An applicant who is not required to take one (1) or more parts of the examination prior to May 1994 because of being licensed by this state as an attorney-at-law will not be required to pay the fee for that part(s) of the examination. Conditional credit granted under this section shall expire at the time of the May 1994 examination or as provided in section (1) of this rule, whichever occurs first.

(7) An applicant who has been granted credit for parts passed in another state will not be required to pay the fee for that part(s) of the examination. Conditional credit granted under this section shall expire as provided in sections (1) and (2) of this rule.

(8) A candidate must sit for all parts of the examination for which s/he has not already been granted conditional credit by this state.

(9) No information pertaining to grades or passing or failing of candidates shall be given to anyone by telephone.

*AUTHORITY: sections 326.060 and 326.170, RSMo 1986 and 326.110, RSMo Supp. 1993.\* Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Oct. 16, 1979, effective Feb. 11, 1980. Amended: Filed July 10, 1984, effective Dec. 13, 1984. Amended: Filed April 9, 1993, effective Oct. 10, 1993.*

*\*Original authority: 326.060, RSMo 1943, amended 1955, 1967, 1977, 1981, 1983; 326.110, RSMo 1943, amended 1977, 1981, 1984; and 326.170, RSMo 1943, amended 1949, 1977, 1981.*

**4 CSR 10-2.150 Examination Procedures**

*PURPOSE: This rule provides the applicant with information regarding the actual examination procedures.*

(1) An examination is one of the regular semi-annual examinations administered by the board and shall include, but is not limited to, the following subjects (for examinations prior to May 1994): a) Auditing, b) Business law, c) Accounting theory and d) Accounting practice. Beginning in May 1994, examinations shall include, but not be limited to, the following subjects: a) Auditing, b) Business law and professional responsibilities, c) Financial accounting and reporting and d) Accounting and reporting—taxation,

managerial, and governmental and not-for-profit organizations.

(2) Examinations shall be held in the months of May and November on each year in a location designated by the board. Notice of the time and place of the examination shall be mailed to each candidate whose application to sit for the examination has been filed with and approved by the board.

(3) An initial candidate is one who is sitting for the examination for the first time as a Missouri candidate.

(4) A candidate for reexamination is one who previously has sat for one (1) or more parts of the examination as a Missouri candidate.

(5) A candidate is required to pay a nonrefundable fee for all parts for which s/he has not yet been granted credit by this state. For the purpose of determining the fee, accounting practice is considered two (2) parts until the November 1993 examination, after which each part tested shall be charged as a single part.

(6) A candidate who shall have been found qualified to take the examination and fails to pass the examination shall remain qualified to apply for reexamination if the candidate in the meantime has not committed an act which is grounds to refuse to issue a certificate under section 326.130, RSMo.

(7) It will be counted as an examination if a candidate attends any one (1) of the examination sessions and signs an attendance card even though the candidate does not submit a paper.

(8) Reference to books, or other matter, by a candidate during the examination or exchange of information with other persons shall be considered fraud or deceit in obtaining a certificate.

(9) Prior to the May 1996 examination, copies of examination papers shall be provided to an examination candidate upon written authorization from the candidate and payment of the required fee only after the grading of the examination has been completed and the candidate's grades have been issued by the board.

(10) Beginning with the May 1996 examination, copies of examination papers will not be provided to candidates. Candidates who wish to appeal an examination grade may be allowed to review a copy of the examination



and the candidate's answer to papers upon written request to the board postmarked not later than thirty (30) days after the examination grade release date. Such review shall be in the board office under the supervision of board staff, and at a time to be scheduled during regular state working hours. Candidates will not be allowed to write on the test materials, nor to take notes on, or make copies of, any test material.

**AUTHORITY:** section 326.110, RSMo 1994. \* Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Oct. 16, 1979, effective Feb. 11, 1980. Amended: Filed Aug. 6, 1981, effective Dec. 11, 1981. Amended: Filed Oct. 22, 1987, effective March 25, 1988. Amended: Filed April 9, 1993, effective Oct. 10, 1993. Amended: Filed April 5, 1995, effective Oct. 30, 1995.

\*Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984.

#### 4 CSR 10-2.160 Fees

**PURPOSE:** This rule establishes and fixes the fees and charges authorized by Chapter 326, RSMo.

(1) The following fees are established by the Missouri State Board of Accountancy:

- |   |          |
|---|----------|
| (A) Initial Reciprocity Fee   | \$240.00 |
| (B) Wall Hanging Fee  | \$ 25.00 |
| (C) Firm Permit Fee (professional corporation, sole proprietor, partnership, limited liability company)   | \$ 90.00 |
| (D) Individual License Fee (initial)—   |          |
| 1. For annual renewal   | \$ 50.00 |
| 2. For biennial renewal   | \$100.00 |
| (E) Individual License Fee (renewal)  |          |
| 1. For annual renewal   | \$ 50.00 |
| 2. For biennial renewal   | \$100.00 |
| (F) Replacement Fee (license or permit)   | \$ 10.00 |
| (G) Delinquent fee for failure to obtain a permit or license, or timely renew a permit or license (per month or portion of a month)—  |          |
| 1. Firms practicing public accounting in this state (Sole proprietors, limited liability companies, partnerships and professional corporations) (per month or portion of a month) | \$ 25.00 |

- |  |                       |
|--|-----------------------|
| 2. All certified public accountants (per month or portion of a month)  | \$ 25.00              |
| (not to exceed)  | \$100.00)             |
| (H) Provisional License to Practice (one year)                         | \$150.00              |
| (I) Labels of names and addresses of successful exam candidates        | \$20.00               |
|  | plus \$.01 per record |
| (the purchaser must provide the labels);                               |                       |
| (J) Proctoring Fee (proctoring exam candidates for other state boards) | \$ 60.00.             |

(2) For those individuals applying for their initial license to practice prior to October 1, 2002, the fee shall be the full annual amount if the application is received in the board office prior to April 1 and one-half (1/2) the annual amount if the application is received on or after April 1.

(3) All fees are nonrefundable and cannot be applied to another application, except under extraordinary circumstances as determined by the board.

(4) The provisions of this rule are declared severable. If any fee fixed by this rule is held invalid by a court of competent jurisdiction, the remaining provisions of this rule shall remain in full force and effect, unless otherwise determined by a court of competent jurisdiction.

**AUTHORITY:** section 326.271, RSMo Supp. 2001. \* Emergency rule filed Aug. 6, 1981, effective Aug. 16, 1981, expired Dec. 10, 1981. Original rule filed Aug. 6, 1981, effective Dec. 11, 1981. Amended: Filed Feb. 9, 1982, effective May 13, 1982. Amended: Filed Dec. 7, 1982, effective March 11, 1983. Amended: Filed Feb. 13, 1985, effective May 11, 1985. Amended: Filed June 10, 1986, effective Nov. 28, 1986. Amended: Filed May 4, 1987, effective July 23, 1987. Amended: Filed Aug. 13, 1987, effective Nov. 23, 1987. Amended: Filed Jan. 5, 1988, effective May 12, 1988. Amended: Filed Aug. 3, 1988, effective Nov. 24, 1988. Amended: Filed June 30, 1989, effective Sept. 28, 1989. Amended: Filed Feb. 5, 1990, effective June 28, 1990. Amended: Filed March 12, 1991, effective Aug. 30, 1991. Emergency amendment filed Aug. 15, 1991, effective Aug. 25, 1991, expired Dec. 12, 1991. Amended Filed: Sept. 25, 1991, effective March 9, 1992. Amended: Filed Feb. 25, 1993, effective Aug. 9, 1993. Amended: Filed April 9, 1993, effective Oct. 10, 1993. Emergency amendment filed April

28, 1994, effective May 9, 1994, expired Sept. 4, 1994. Amended: Filed April 28, 1994, effective Oct. 30, 1994. Amended: Filed May 2, 1994, effective Oct. 30, 1994. Amended: Filed Sept. 26, 1996, effective March 30, 1997. Amended: Filed Dec. 9, 1997, effective June 30, 1998. Amended: Filed Sept. 29, 1999, effective March 30, 2000. Emergency amendment filed July 10, 2001, effective July 20, 2001, expired Jan. 15, 2002. Amended: Filed Nov. 15, 2001, effective June 30, 2002.

\*Original authority: 326.271, RSMo 2001.

#### 4 CSR 10-2.170 Transitional Renewal Period and Fees

(Rescinded October 10, 1993)

**AUTHORITY:** sections 326.170, 326.200 and 620.010.15(2), RSMo 1986. Original rule filed Feb. 9, 1982, effective May 13, 1982. Rescinded: Filed April 19, 1993, effective Oct. 10, 1993.

#### 4 CSR 10-2.180 Procedures for Peer Review Hearings

**PURPOSE:** This rule establishes the procedure to be followed in hearings concerning the peer review required by section 326.055.2, RSMo.

(1) After the board shall decide there is cause to believe that, within the preceding five (5) years, a licensee may have issued reports on financial statements which fall below acceptable public accounting standards and that this licensee may need a program of peer review, the board shall schedule a hearing to determine whether it should implement a program of peer review as provided for by section 326.055.2, RSMo.

(2) The board's executive director shall submit to the licensee written notice of the hearing and of the general nature of the problem with the licensee's reports on financial statements. The notice shall be sent by registered mail to the last address submitted by the licensee to the board's office, but in no case shall the notice be mailed less than thirty (30) days prior to the date of the hearing.

(3) If the licensee fails to appear at the hearing and the notice requirements of section (2) of this rule have been followed, the board may proceed to hear evidence at the scheduled time and place and may enter an order for peer review as shall be justified by the evidence. This order shall be final; provided,



however, that within thirty (30) days from the date of the order, upon a showing of good cause for the licensee's failure to appear and respond, the board may reopen the hearing and may permit the licensee to submit evidence on his/her behalf.

(4) At the hearing, the licensee may appear in person or by legal counsel licensed in this state. The licensee may produce evidence and witnesses, cross-examine witnesses and examine evidence as may be produced against the licensee. The licensee shall be entitled, upon application to the board, to the issuance of subpoenas to compel the attendance of witnesses on his/her behalf.

(5) The board, pursuant to the provisions of section 326.170, RSMo, may issue subpoenas to compel the attendance of witnesses and the production of documents and may administer oaths, take testimony, hear proofs and receive exhibits in evidence at the hearing. In case of disobedience to a subpoena, the board shall invoke the aid of any court of this state in requiring the attendance and testimony of witnesses and the production of documentary evidence.

(6) The board shall not be bound by technical rules of evidence but shall abide by the provisions of Chapter 536, RSMo concerning adversary proceedings.

(7) A stenographic record of the hearing shall be kept and a transcript filed with the board at the board's expense. The licensee, at his/her expense, may obtain copies of the transcript.

(8) The board president, or in his/her absence, the vice president or the next ranking officer, shall preside at the hearing.

(9) The decision of the board shall be by majority vote taken after deliberation of the facts during closed session by the board members present at the hearing. The vote shall be announced during open session of the board. The hearing shall be open to the public.

(10) If the board believes, from the evidence adduced at the hearing, that the licensee has issued, within the preceding five (5) years, reports on financial statements which fail to meet minimum standards of public accounting, the board may refuse to register the public accounting office of the licensee except on the condition that the accounting and auditing practice of the licensee's office be submitted to a program of peer review and evaluation as

ordered by the board in accordance with the provisions of section 326.055 and 326.170, RSMo.

(11) The board shall enter its order, either ordering a program of peer review and evaluation and setting forth the details or dismissal of the action. A copy of this order shall be mailed by certified mail to the licensee.

(12) A licensee may waive a hearing before the board and enter into a stipulation to the facts and consent to a program of peer review and evaluation. The board then shall enter and issue a consent order approving the stipulation agreement only if the board believes that the waiver of hearing and stipulation agreement were made voluntarily. The board, at any time prior to the hearing or on its own motion or on the motion of the licensee, may issue an order dismissing the action if it no longer believes that the licensee may have issued substandard reports during the preceding five (5) years.

*AUTHORITY: sections 326.055 and 326.170, RSMo 1986 and 362.110, RSMo Supp. 1993.\* Original rule filed Dec. 11, 1984, effective May 11, 1985. Amended: Filed April 9, 1993, effective Oct. 10, 1993.*

*\*Original authority: 326.055, RSMo 1977, amended 1981; 326.110, RSMo 1943, amended 1977, 1981, 1984; and 326.170, RSMo 1943, amended 1949, 1977, 1981.*

#### 4 CSR 10-2.190 Subpoenas

*PURPOSE: This rule specifies that failure to comply with a lawful subpoena issued by the board constitutes misconduct.*

Refusal of a licensee to comply with the board's lawful subpoena, to the fullest extent possible, without good cause shown, shall be deemed to constitute misconduct and grounds for disciplinary action pursuant to section 326.130, RSMo.

*AUTHORITY: sections 326.110, RSMo Supp. 1993 and 326.170, RSMo 1986.\* Original rule filed Feb. 13, 1985, effective May 11, 1985.*

*\*Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984 and 326.170, RSMo 1943, amended 1949, 1977, 1981.*

#### 4 CSR 10-2.200 Use of the Title Certified Public Accountant and Display of C.P.A. Certificates

*PURPOSE: This rule clarifies when a certified public accountant is prohibited from*

*using the title certified public accountant and displaying a certified public accountant certificate.*

(1) If the holder of a certificate as a certified public accountant (C.P.A.) does not hold a live permit to practice issued under section 326.210, RSMo and s/he is engaged either full- or part-time in performing or offering to perform for the public one (1) or more types of services involving the use of accounting, auditing or bookkeeping skills, one (1) or more types of management advisory or consulting services, the preparation of tax returns, the furnishing of advice on tax matters, or any similar occupation, then s/he shall not use the title certified public accountant or C.P.A. in any manner except in a resume or qualifications prepared in connection with an application for employment.

(2) If the holder of a certificate as a C.P.A. does not hold a live permit to practice issued under section 326.210, RSMo and if s/he is engaged either full- or part-time in performing or offering to perform for the public one (1) or more types of services involving the use of accounting, auditing or bookkeeping skills, one (1) or more types of management advisory or consulting services, the preparation of tax returns, the furnishing of advice on tax matters, or any similar occupation, then s/he shall not display his/her certificate.

*AUTHORITY: sections 326.110, RSMo Supp. 1993 and 326.170, RSMo 1986.\* Original rule filed Sept. 16, 1985, effective March 24, 1986.*

*\*Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984 and 326.170, RSMo 1943, amended 1949, 1977, 1981.*

#### 4 CSR 10-2.210 Peer Reviews

*PURPOSE: This rule establishes the standards for conducting a peer review in accordance with section 326.055.2, RSMo.*

*Editor's Note: The secretary of state has determined that the publication of the Division for C.P.A. Firms Private Companies Section Peer Review Manual and the Division for C.P.A. Firms SEC Practice Section Peer Review Manual in their entirety would be unduly cumbersome or expensive. The entire text has been filed with the secretary of state. The entire text may be found at the headquarters of the agency and is available to any interested person at a cost established by state law.*

Peer reviews performed under section 326.055.2., RSMo shall be conducted in accordance with the standards for performing and reporting on peer reviews of the American Institute of Certified Public Accountants as published in the *Division for C.P.A. Firms Private Companies Practice Section Peer Review Manual*, Revised Edition 1981 or the standards for performing and reporting on quality control compliance reviews of the American Institute of Certified Public Accountants as published in the *Division for C.P.A. Firms SEC Practice Section Peer Review Manual*, Revised Edition 1981.

*AUTHORITY: sections 326.110, RSMo Supp. 1993 and 326.170, RSMo 1986.\* Original rule filed Dec. 15, 1983, effective April 12, 1984.*

*\*Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984 and 326.170, RSMo 1943, amended 1949, 1977, 1981.*

#### **4 CSR 10-2.215 Requirements Necessary to be Accredited to Perform Peer Reviews Under Section 326.055.2, RSMo**

*PURPOSE: This rule sets forth the qualifications necessary to be accredited by the board to perform peer reviews as provided for in section 326.055.2, RSMo.*

(1) Certified public accountants (C.P.A.s) who have been nominated by the Missouri Society of Certified Public Accountants to perform peer reviews as provided for in section 326.055.2, RSMo must satisfy the following minimum requirements in order to be considered for accreditation by the board:

(A) The C.P.A. shall submit evidence that s/he has completed a continuing education course on conducting peer reviews or quality reviews sponsored by the American Institute of Certified Public Accountants; and

(B) The C.P.A. shall submit evidence that s/he is practicing in a public accounting organization which has successfully undergone a review and evaluation of the system of quality control (peer review) of its accounting and auditing practice within the last three (3) years.

*AUTHORITY: section 326.110, RSMo Supp. 1993.\* Original rule filed Feb. 5, 1990, effective June 28, 1990.*

*\*Original authority: 326.110, RSMo 1943, amended 1949, 1977, 1981.*